

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Muncie Community Schools (1970)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$33,643,300	\$32,268,880	\$34,760,938	\$31,282,429	-7.0%	-10.0%	33.63%
	Payments to Other Governmental Units Within State	\$7,151,924	\$8,299,191	\$5,139,181	\$6,577,747	-8.0%	28.0%	7.07%
	Other Regular Programs	\$3,761,292	\$6,881,707	\$5,526,030	\$5,086,683	35.2%	-8.0%	5.47%
	Other Special Programs	\$3,482,129	\$4,350,028	\$4,270,583	\$4,100,700	17.8%	-4.0%	4.41%
	Improvement of Instruction	\$1,655,406	\$2,365,015	\$1,994,351	\$2,276,505	37.5%	14.1%	2.45%
	Other Vocational Education Programs	\$1,543,064	\$1,550,593	\$1,345,596	\$1,734,134	12.4%	28.9%	1.86%
	Mental Disabilities	\$1,524,191	\$1,521,965	\$1,650,071	\$1,644,896	7.9%	-.3%	1.77%
	Instruction, Related Technology	\$1,174,354	\$1,262,706	\$1,229,148	\$1,310,841	11.6%	6.6%	1.41%
	Learning Disability	\$1,359,685	\$1,267,416	\$1,162,502	\$1,152,301	-15.3%	-.9%	1.24%
	Special Education Preschool	\$652,636	\$871,720	\$772,126	\$924,270	41.6%	19.7%	.99%
	Library/Media Services	\$684,670	\$823,067	\$939,442	\$575,694	-15.9%	-38.7%	.62%
	Adult/Continuing Education Programs	\$691,403	\$609,592	\$631,442	\$528,269	-23.6%	-16.3%	.57%
	Culturally Different	\$646,768	\$613,892	\$571,063	\$461,135	-28.7%	-19.2%	.50%
	Emotional Disabilities	\$418,098	\$498,742	\$491,000	\$424,972	1.6%	-13.4%	.46%
	Equal Opportunity At Risk	\$373,576	\$445,269	\$307,425	\$366,648	-1.9%	19.3%	.39%
	Gifted And Talented	\$345,286	\$219,676	\$99,303	\$288,972	-16.3%	191.0%	.31%
	Physical Impairment	\$146,750	\$135,799	\$154,965	\$152,144	3.7%	-1.8%	.16%
	Remediation Testing	\$132,382	\$135,248	\$138,702	\$149,009	12.6%	7.4%	.16%
	Summer School Programs	\$233,588	\$191,062	\$98,669	\$110,405	-52.7%	11.9%	.12%
	Vocational Education	\$120,056	\$76,833	\$65,177	\$81,731	-31.9%	25.4%	.09%
	Other Support Service, Instructional Staff	\$4,319	\$34,085	\$13,294	\$11,174	158.7%	-15.9%	.01%
	Total	\$59,744,877	\$64,422,486	\$61,361,008	\$59,240,658	-.8%	-3.5%	63.68%
<u>Student Instructional Support</u>	Office of The Principal	\$2,524,597	\$2,782,313	\$2,438,343	\$2,605,677	3.2%	6.9%	2.80%
	Guidance Services	\$1,128,924	\$1,098,536	\$1,277,131	\$821,384	-27.2%	-35.7%	.88%
	Health Services	\$767,979	\$765,704	\$762,754	\$813,874	6.0%	6.7%	.87%
	Special Education Administration	\$589,388	\$685,967	\$619,248	\$572,708	-2.8%	-7.5%	.62%
	Psychological Testing	\$248,848	\$169,306	\$160,817	\$168,549	-32.3%	4.8%	.18%
	Other Support Services, Students	\$101,786	\$5,435	\$8	\$0	-100.0%	-100.0%	.0%
	Attendance and Social Work Services	\$46,198	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$5,407,720	\$5,507,260	\$5,258,301	\$4,982,192	-7.9%	-5.3%	5.36%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$8,280,769	\$7,806,924	\$7,004,909	\$7,111,425	-14.1%	1.5%	7.64%
	Personnel Services	\$343,726	\$446,911	\$450,462	\$3,984,596	> 500%	> 500%	4.28%
	Food Services Operations	\$3,265,443	\$3,279,423	\$3,326,669	\$3,109,206	-4.8%	-6.5%	3.34%

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	Student Transportation	\$3,015,639	\$3,555,616	\$2,897,606	\$2,723,996	-9.7%	-6.0%	2.93%
	Executive Administration	\$813,003	\$643,762	\$469,465	\$381,528	-53.1%	-18.7%	.41%
	Fiscal Services	\$383,676	\$457,096	\$361,800	\$363,048	-5.4%	.3%	.39%
	Board of Education	\$78,689	\$62,570	\$108,308	\$90,770	15.4%	-16.2%	.10%
	Purchasing, Warehousing, and Distribution Services	\$108,594	\$92,578	\$84,693	\$89,461	-17.6%	5.6%	.10%
	Ditch Assessments	\$14,231	\$13,833	\$0	\$84,641	494.8%	N/A	.09%
	Other Food Services	\$0	\$0	\$0	\$3,113	N/A	N/A	.0%
	Other Fiscal Services	\$136	\$76	\$238	\$243	79.0%	2.5%	.0%
	Printing, Publishing, and Duplicating Services	\$937	\$0	\$0	\$0	-100.0%	N/A	.0%
	Administrative Technology Services	\$3,611	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$16,308,454	\$16,358,790	\$14,704,149	\$17,942,026	10.0%	22.0%	19.29%
<i>Nonoperational</i>	Debt Services	\$8,067,410	\$7,930,003	\$7,928,451	\$7,765,324	-3.7%	-2.1%	8.35%
	Building Acquisition, Construction and Improvements	\$7,614,236	\$1,876,043	\$1,496,938	\$1,430,545	-81.2%	-4.4%	1.54%
	Building Acquisition, Construction and Improvement	\$856,159	\$310,871	\$711,571	\$541,680	-36.7%	-23.9%	.58%
	Facilities Acquisition and Construction	\$959,225	\$164,150	\$81,126	\$345,900	-63.9%	326.4%	.37%
	Athletic Coaches	\$239,149	\$254,198	\$232,999	\$249,978	4.5%	7.3%	.27%
	Child Care Services	\$234,869	\$237,325	\$223,307	\$215,278	-8.3%	-3.6%	.23%
	Community Service Operations	\$102,451	\$85,755	\$41,601	\$149,852	46.3%	260.2%	.16%
	Other Community Services	\$299,834	\$136,097	\$35,631	\$90,532	-69.8%	154.1%	.10%
	Community Recreation	\$62,622	\$64,126	\$70,094	\$61,245	-2.2%	-12.6%	.07%
	Nonprogramed Charges	\$3,200	\$6,100	\$4,700	\$4,200	31.3%	-10.6%	.0%
	High School Band Uniforms	\$4,047	\$2,615	\$467	\$3,977	-1.7%	> 500%	.0%
	Civic Services	\$0	\$3,004	\$0	\$965	N/A	N/A	.0%
	Other Debt Services Obligations	\$121	\$189	\$0	\$169	39.5%	N/A	.0%
	Total	\$18,443,324	\$11,070,476	\$10,826,884	\$10,859,644	-41.1%	.3%	11.67%
	Grand Total	\$99,904,374	\$97,359,013	\$92,150,341	\$93,024,521	-6.9%	.9%	100.0%